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SIXTH ESSAY

ON

with preceding

FREE TRADE

AND

FINANCE;

Particularly shewing what Supplies of Public
Revenue may be drawn from

MERCHANDIZE,

Without injuring our Trade, or burdening our
People.

Humbly offered to the Public,

By a CITIZEN OF PHILADELPHIA.

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A Sixth ESSAY, &c.

HAVING lately published a dissertation on that political union and constitution, which is necessary for the preservation and happiness of the Thirteen United States of North-America, I now go on to consider some of the great departments of business, which must fall under the management of the great council of the union, and their officers.

The first thing which naturally offers itself to consideration, is the expence of government; this is a *sine qua non* of the whole, and all its parts. No kind of administration can be carried on without expence, and the scale or degree of plan and execution must ever be limited by it. Two grand considerations offer themselves here. (1.) *The estimate of the expences which government requires; and (2.) Such ways and means of raising sufficient money to defray them, as will be most easy, and least hurtful and oppressive to the subject.*

The first is not my present principal object: I shall therefore only observe upon it, that the wants of government, like the wants of nature, are few, and easily supplied; 'tis luxury which incurs the most expence, and drinks up the largest fountains of supply, and what is most to be lamented, the same luxury which drinks up the greatest supplies, does at the same time corrupt the body, enervate its strength, and waste those powers which are designed for use, or

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nament or delight. The ways and means of supply are the object of my principal attention at present. I will premise a few propositions which appear to me to deserve great consideration here.

I. When a sum of money is wanted, *one way of raising it may be much easier than another.* This is equally true in states as in individuals. A man must always depend for supply on those articles which he can best spare, or which he can diminish with least inconvenience: He should first sell such articles as he has purposely provided for market; if these are not enough, then such articles of his estate as he can best spare, always sacrificing luxuries first, and necessaries last of all.

II. *Any interest or thing whatever, on which the burden of tax is laid, is diminished either in quantity or neat value, e. g. if money is taxed, part of the sum goes to pay the tax; if lands, part of the produce or price goes to pay it; if goods, part of the price which the goods will sell for, goes to pay it, &c.*

III. *The consumption of any thing, on which the burden of tax is laid, will always be thereby lessened,* because such tax will raise the price of the article taxed, and fewer people will be able or willing to pay such advance of price, than would purchase, if the price was not raised: And consequently,

IV. *The burden of tax ought to lie heaviest on such articles, the use and consumption of which are least necessary to the community, and lightest on those articles, the use and consumption of which are most necessary to the community.* I think this so plain; that it cannot need any thing said on it either by way of illustration or proof.

V. *The staples of any country are both the source and measure of its wealth,* and therefore ought to be encouraged and increased as far as possible. No country can enjoy or consume more than they can raise, make or purchase. No country can purchase more than they can pay for; and no country can make payment beyond the amount of the surplus which remains of their staples, after their consumption is subtracted. If they go beyond this, they must run in debt, i. e. eat the calf in the cow's belly, or consume this year the proceeds of the next, which is a direct step to ruin, and must if (continued,) end in destruction.

VI. *The great staples of the Thirteen United States, are our HUSBANDRY, FISHERIES, AND MANUFACTURES.* Trade comes in as the hand-maid of them all—the servant that tends upon them—the nurse

nurse that takes away their redundancies and supplies their wants. These we may consider as the great sources of our wealth; and our trade, as the great conduit through which it flows. All these we ought in sound policy to guard, encourage and increase as far as possible, and to load them with burdens and embarrassments as little as possible.

VII. When any country finds that any articles are growing into use, and their consumption increasing so far as to become hurtful to the prosperity of the people, or to corrupt their morals or oeconomy, *'tis the interest and good policy of such country to check and diminish the use and consumption of such articles, down to such degree as shall consist with the greatest happiness and purity of their people.*

VIII. This is done the most effectually and unexceptionably, *by taxing such articles, and thereby raising the price of them so high, as shall be necessary to reduce their consumption, as far as is needful for the general good.* The force of this observation has been felt by all nations, and sumptuary laws have been tried in all shapes, to prevent or reduce such hurtful consumptions; but none ever can do it so effectually as *raising the price of them*: This touches the feelings of every purchaser, and connects the use of such articles with the pain of the purchaser, who can't afford them, so closely and constantly, as can't fail to operate by way of diminution or disuse of such consumption; and as to such rich or prodigal people, as can or will go to the price of such articles, they are the very persons which I think are the most able and suitable to pay taxes to the state. I think it would not be difficult to enumerate a great number of such articles of luxury, pride, or mere ornament, which are growing into such excessive use among us, as to become dangerous to the wealth, oeconomy, morals, and health of our people, viz. distilled spirits of all sorts, especially whisky and country rum; all imported wines; silks of all sorts, cambricks, lawn, laces, &c. &c. superfine cloths and velvets; jewels of all kinds, &c. to which might be added a very large catalogue of articles, though not so capitally dangerous as these, yet such as would admit a check in their consumption, without any damage to the states, such as sugar, tea, coffee, cocoa, fine linens; all cloths and stuffs, generally used by the richer kind of people, &c. all which may be judiciously taxed at ten, twenty, fifty, or one hundred per cent. on their first importation; and to these might be added, a small duty of perhaps five per cent on all other imported goods whatever.

Two things are here to be considered and proved. 1. That this mode of taxation would be more beneficial to the community, than any

any other : And, 2d. That this mode is practicable, if these two things are fairly and clearly proved, I think there can be no room left for doubt, whether this kind of taxation ought to be immediately adopted, and put in practice.

I will offer my reasons in favour of these propositions, as fully, clearly, and truly as I can; and hope they may be judged worthy of a candid attention. I will endeavour in the first place, to point out the benefits arising from this mode of taxation.

I. This mode of taxation may safely be raised to such a degree, as to produce all the money we need for the public service, or sufficiently near it; perhaps a small tax in the ordinary way would be more beneficial to the states, than none, because this tax keeps the customary avenues from the wealth of individuals, to the public treasury always open, which may be used on emergencies, and the habit and practice being settled, would avoid the difficulties naturally arising from novelty, or innovations. But to return to my argument. 'Tis greatly in favour of this kind of tax, that it will bring money enough for the public service; 'tis matter of great animation in the pursuit of any object, to know that when accomplished, it will be adequate to its purposes. People all want to see the end of things, and to know when they are to have done: This will naturally produce much stronger efforts, vigor and cheerfulness, than if the thing when accomplished, would be but half adequate to its purposes.

II. This mode of taxation, applies for money where 'tis to be had in greatest plenty, and can be paid with most ease and least pain. If we apply to the farmer, tradesman or labourer for cash, they have mighty little of it, and 'tis hard for them to raise the necessary sum; but 'tis matter of common course with the merchant, through whose hands the great current of circulating cash passes; he will consider the tax as part of the first cost of his goods, and set his price and sell accordingly: It matters little to him, whether he pays half the cost of his goods abroad, and the other half at home, or whether he pays it all abroad, his object is to get the whole out of his sales, with as much profit to himself as he can.

III. This mode lays the burden of tax on that kind of consumption, which is excessive and hurtful, and lessens that consumption, and of course mends the economy, and increases the industry and health of the people. For 'tis plain, that no more money will be paid for the goods taxed, than would have been paid for the same kind of goods, had they

they not been taxed : The difference is, the same money paid for the taxed goods, will not buy so many of them as before the tax, because the tax will raise the price of them; and when the consumption or use of such goods is excessive and hurtful, this lessening of it is a benefit, though the same money is paid for them as before, for the same reason that 'tis better for a man that happens to be at a tavern with excessive drinkers, to pay his whole share of the reckoning but drink less than his share of the liquors, and *go home sober*, than to pay the same reckoning, drink his full share of the liquors, and *go home drunk*. 'Tis always better for a man to buy poison and not use it, than to buy the same poison and use it; in the one case he loses nothing but his money, in the other case he loses his money and health too. For the same reason 'tis better for a reaper to drink half a pint of rum in a day, than to reap for the same wages and drink a quart of rum. This reasoning will hold in its proper degree, with respect to every kind of consumption, which is excessive and hurtful.

IV. This mode of taxation, *saves the whole sum of the tax to the states*, while at the same time it *mends the habits and health of the people*: For 'tis plain, that if the consumption of such imported goods is lessened by the tax, a less quantity will be imported, and of course a less sum of money need be sent abroad to pay the first cost of these goods; and this excess of money which is thus saved from going abroad, (from whence it would never return,) is paid by the tax into the public treasury, from whence it issues on the public service, and is directly thrown into circulation again through the states, and of course becomes a clear saving, or balance of increase of the circulating medium, and consequently of realized wealth in the country; whilst at the same time, the people are better served and accommodated by the reduced consumption, than they could have been by the excessive one.

V. It appears from what has been just now observed, that *this mode of taxation naturally increases the circulating cash of the states*, and every one knows what a spring, what vigor this gives to every kind of business in the country, whether of husbandry, mechanick arts, or trade. There is no comparison between the advantages of carrying on any sort of business, in a country where cash circulates freely, and in a country where cash is scarce. In the one case, every kind of business will flourish, and industry has every sort of encouragement and motive for exertion; in the other, all business must be sadly embarrassed, and of course make but a feeble and slow

slow progress. We can scarce form a conception, what a different face these two circumstances will give a country in a short time; in the one case, buildings rise, husbandry improves, arts and manufactures flourish, the country is alive, and every part of it abounding with industry, profits and delight; the other can produce little more than languishment, decay, dullness and fruitless anxiety, disappointment and wretchedness.

VI The tax I propose, *will operate in a way of general equality, justice, and due proportion.* A tax on general consumptions, can't fail to bring the burden in due proportion on individuals, because every one will pay in proportion to his consumption; and the presumption is, that the man who spends most, is best able to spend. If this proposition admits of exceptions, they are generally in favour of the economist, the careful penurious man, and against the prodigal, who dissipates his estate, and will operate as a strong check upon him if he is not past all considerations of interest. If this is the case with him, the sooner his estate is run through the better 'tis, both for himself and the public, for when this happens, he must either die or work for his living, and of course do some good in the world, or at least cease doing hurt; he will then no longer be able to set an example of idleness, extravagance and dissoluteness, and draw other gay spirits into his pernicious practices, and if his constitution shall happen to outlast his estate, he may by temperance enjoy some good degree of health, and his adversities may perhaps bring on serious reflections, sincere repentance, and amendment of life, and if his fortune is desperate in this world, he may at least find strong inducements to prepare for the next; so that he is in no sense injured by the tax, but may by prudence derive great benefits from it: Besides, I am of opinion, that government ought to leave every man master of his own estate, and permit him to judge for himself how fast and in what way he will spend it; he knows well what tax he pays on every expenditure, and every part of it is subject to his own free choice, and if his career of dissipation can't be restrained, 'tis as well for him, and much better for the public, that he should give part of his wealth to the public treasury, than waste the whole of it in his luxury and pleasures, so that I don't see that he has in this case the least ground of complaint of injury or oppression; besides I think there is a kind of justice in framing the public institutions in such a manner, that a man cannot spend a dollar in luxury and dissipation, which is hurtful to the public, but he must at the same time pay another dollar into the public treasury, to make thereby some compensation for the injury which the public receives from his luxury.

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And as to the niggard, the penurious man, who does not spend his money in proportion to his wealth, and of course does not pay his share of tax; 'tis observable that even his very penury enures to the benefit of the community, for what he does not spend he saves, and thereby enriches himself, and of course adds to the wealth of the community, for the wealth of the community is always the aggregate of the wealth of every individual which composes it; this ought therefore to be a favoured case, as the community eventually gains more by a shilling saved, than it could by a shilling consumed and lost, though the consumer should pay six-pence into the public treasury. In fine, the tax on this principle is carved out of the expenditures of the nation, not indeed all expenditures indiscriminately, but is so calculated as to fall heaviest on those expenditures which are the most general indexes of wealth, and are usually made by the rich who are the best able to bear them, and the few exceptions which may be supposed to take place, will generally operate in favour of virtue and economy, and against vice and dissipation; and where it falls heaviest, and becomes most burdensome, 'tis designed, and does actually tend, to correct that very vicious taste and corrupt habit, which is the true cause of the burden, and which 'tis always in the power of the sufferer to ease himself of, whenever he pleases.

Point out any other mode of taxing, if you can, that finds its way so surely to the wealth of individuals, and apportions itself thereto so equitably, that no subject can be burdened beyond his due proportion, without having *a full remedy always in his own power*; yea, a sure, easy and excellent remedy, because a man may always avail himself of it, without the expence and trouble of a law-suit, or being subjected to any body's decisions, opinions or caprices, but his own.

VII. This mode of taxing will make *the quantity and time of the tax depend on the free choice of the man who pays it*. If a man has a mind to drink a bowl of punch or bottle of wine with his friend, or buy a silk gown for his daughter, he knows very well how much tax is incorporated with the purchase, and adopts and pays it with cheerfulness and good humor; a humor very different from the irritated sensibility of a man, who sees an awful collector enter upon him with his warrant of plenary powers to distrain his goods, or arrest his person, for a tax which perhaps he abhors, either from religious scruples, or an opinion that he is rated beyond his due proportion, or because he is not at that time in condition to pay it;—the

good humor of the subject is of great consequence in any government. When people have their own way and choice in a matter they will bear great burdens with little complaint; but when matters are forced on them contrary to their humor, they will make great complaints on small occasions, and the public peace is often destroyed, much more by the *manner of doing*, than by the *thing done*.

VIII This mode of taxing *will give our treasury some compensation for the monies which our people pay towards the tax of other countries which they travel through, or reside in, when abroad*. An American can't travel through any country of Europe, and drink a bowl of punch or eat a dinner, but he contributes to the tax of the country; and if our taxes, like theirs, were laid on such luxurious consumptions as travellers usually indulge themselves in, their people who travel through our country or reside in it, would contribute towards our taxes, in like manner as our people who travel or reside in their countries, contribute to theirs; and as we expect that the intercourse between us and all the countries of Europe will be very great, 'tis highly reasonable that our treasury should receive the same benefit from their travellers among us, that their treasuries receive from our people who travel or reside among them, and a little attention to the subject, will be sufficient to convince any man that this article is more than a trifle.

IX. This mode of taxing, which brings the burden of the tax principally on articles of luxury, or at most on articles of not the first necessity, *gives easement and relief to our husbandry and manufactures, which are in danger of ruin from the present weight of taxes which lies on them*. If we tax land, we lessen its value, and of course diminish the whole farming interest. If we tax poles, we in effect tax labor, which discourages it, and of consequence we cast a damp and deadening languor on the very first springs, the original principle and source of our national wealth, and wound the great staples of the country in their embryo. Now I think that any mode of taxing, which gives remedy and relief, against so great, so fatal an evil, would deserve consideration, even though it had no these advantages in its favor, which I have before enumerated. I have heard a stupid and cruel argument urged, that taxing labor has this advantage, that it promotes industry, because it increases necessity. This argument proves in a very cogent manner, that 'tis best to make every body poor, because it will make them work the harder. I should think it would be more humane and liberal in a government to manage the public administration so, that industry might have all possible

possible encouragement, that it might be rather animated by an increase of happiness and hope of reward, than goaded on by dire necessity, and the dreadful spurs of pinching want. I freely give it as my clear and decided opinion, that 'tis the interest, duty and best policy of every government, to give all possible ease, exoneration, and encouragement to that industry, those occupations and kinds of business which most enrich, strengthen, and happify a nation, and to lay the burdens of government as far as possible on those fashions, habits and practices, which tend to weaken, impoverish and corrupt the people, and therefore that any mode of taxing which tends to encourage the first of these and discourage the last, is worthy of the most serious attention.

But perhaps the advantage of this kind of taxation will appear in a more striking light, by considering its practical and general effects, on a nation which adopts it, in which view of the matter I think it will be very manifest.

I. That any man of business, whether he be merchant farmer or tradesman, *may live easier and better, i. e. be happier through the year and richer at the end of it, in a country where this tax is paid, than he could live in the same country, if the tax was not paid*; for as the tax is laid on useless consumptions, it would of course diminish those consumptions, and of course save the first cost of the part diminished, and all the additional expence which the use of that part would require. If a man lives in a country abounding in luxury, he must go in some degree into it or appear singular and mean, and that part which he would be in a manner compelled to adopt, would probably cost him more than his tax; but 'tis here to be considered, that the *first cost* of an article of luxury, is not near *all the cost of it*. One article often makes another necessary, and that a third and so on almost *ad infinitum*; if you buy a silk cloak, there must also be trimmings, and that will not do without a hat or bonnet, and these require a suitable accomodation in every other part of the dress, in order to keep up any sort of decency and uniformity of appearance, and there also must be spent a great deal of time to put these fine things on, and to wear them, to show them, to receive and pay visits in them, &c. And when this kind of luxury prevails in a country beyond the degree which its wealth can bear; the consequence is pride, poverty, debt, duns, lawsuits, &c. &c. The farmer finds the proceeds of the year vanished into trifles; the merchant and tradesman may sell their goods indeed, but can't get payment for them. Every family finds its expence greatly increased, and the time of the family much consumed in attending to that very expence. Many families soon be-

come embarrassed, and put to very mortifying shifts to keep up that appearance, which such a corrupt taste almost compels them to support: But were these families with the same income, to live in a country of more œconomy and less luxury, they would easily pay the taxes on the luxuries they did use, keep on a good footing with their neighbours—appear with as much distinction—live happy and unembarrassed through the year, and have money in their pockets at the end of it. In such a country, payments would be punctual, and industry steady, and of course all business both of merchandize, husbandry and mechanic arts, might be carried on with ease and success. These are no high colourings, but an appeal to plain facts, and to the sense of every prudent man on these facts; and I here with confidence ask every wise man, if he would not choose to live in a country where articles of hurtful luxury and useless consumption, were by taxes or any other cause, raised so high in their price, as to prevent the excessive use of them, rather than in a country where such articles were of easy acquirement, and the use of them so excessive among the inhabitants, as to consume their wealth, destroy their industry and corrupt the morals and health of the people.

II. I think it is very plain, that articles of hurtful and useless consumption are making such rapid progress among us, and growing into such excessive use, as to throw the œconomy, industry, simplicity, and even health of our people into danger, and of consequence raising the price of such articles so high as will be necessary to produce a proper check to the excessive use of them, will require a tax so great, as when added to a small and very moderate impost on articles of general and necessary consumption, will bring money enough into the public treasury, for all the purposes of the public service. We will suppose then that all this is done, and when this is done, we will stop a moment and look round us, and view the advantages resulting from this measure, over and above the capital one of checking and restraining that excessive luxury that threatens, if not an absolute destruction, yet at least a tarnishment of every principle out of which our prosperity, wealth and happiness must necessarily and forever flow. I say, we'll stop a minute and view the advantageous effects of this measure. The first grand effect which presents itself to my view is, that *our army would be paid*, that our brethren, our fellow citizens, who, by their valour, their patience, their perseverance in the field, have secured to us our vast extensive country, and all its blessings will be enabled to return to their friends and connexions, not only crowned with the laurels of the field, but rewarded by the justice and gratitude of their country, and be thereby enabled to support
their

their dignity of character, or at least be put on a footing with their fellow citizens (whom they have saved) in the procurement of the means of living.

The next advantage of this measure which occurs to me is, *the easement and exoneration of the laborers of the community, the husbandman and tradesman*, out of whose labour all our wealth and supplies are derived, by them we are fed, by them we are clothed, by the various modifications of their labour, our staples are produced, our commerce receives its principle, and our utmost abundance is supplied, we are therefore bound by every principle of justice, gratitude and good policy, to give them encouragement and uninterrupted security in their peaceful occupations, and not by an unnatural and ill-fated arrangement of our finances, compel them to leave their labours, which are the grand object of their attention and our supplies, to go and hunt up money to satisfy a collector of taxes.

But justice and gratitude operate only on minds which these virtues can reach. There may be some few among us, of no little weight, who are content, if they can obtain the services, to let the servant shift for himself, and who, when they are sure of the benefit, remember no longer the benefactor, and, as in this great argument of universal concern, I wish to find the way to every man's sense, and address myself not only to those who have virtue, but even to those who have none, I will therefore mention another advantage of this measure, which I think will, virtue or no virtue, reach the feelings of every man who retains the least sense of interest, viz. that in this way *all our public creditors would be paid and satisfied*, either by a total discharge of their principal, or an undoubted well funded security of it, with a sure and punctual payment of their interest, which would be the best of the two; because a total discharge of the principal at once, if sufficient money could be obtained, would make such a sudden, so vast an addition to our circulating cash, as would depreciate it, and reduce the value of the debt paid, much below its worth at the time of contract, and introduce a fluctuation of our markets, and other fatal evils of a depreciated currency, which have been known by experience and severely felt, enough to make them dreaded; it would therefore be much better for the creditor to receive a certain well funded security of his debt than full payment: for in that case, if he needed the cash for his debt, he might sell his security at little or no discount, which is the constant practice of the public creditors in England, where every kind of public security has its rate of exchange settled every day, and may be

be negotiated in a very short time. Supposing this should be the case, stop and see what an amazing effect this would have on every kind of business in the country. The public bankruptcies have been so amazingly great, that vast numbers of our people have been reduced by them to the condition of men *who have sold their effects to broken merchants; who cannot pay them, their business is lessened, or perhaps reduced to nothing for want of their stock so detained from them.* Supposing then that their stock was restored to them all, they would instantly all *push into business*, and the proceeds of their business *would store throw the country in every direction of industry, and every species of supply:* in fine, the whole country would be alive, and as it is obvious to every one, that it is much better living in a country of brisk business than one of stagnated business, every individual would reap benefits from this general animation of industry, beyond account more than enough to compensate the tax which he has paid to produce it. All these advantages hitherto enumerated will put the labour and industry of our people of all occupations on such a footing of profit, and security, as would soon give a new face to the country, and open such extensive prospects of plenty, peace and establishment, throw into action so many sources of wealth, give such stability to public credit, and make the burdens of government so easy and almost imperceptible to the people, as would make our country, not only a most advantageous place to live in, but even make it abound with the richest enjoyments and heart-felt delights. These are objects of great magnitude and desirableness; they animate and dilate the heart of every American. What can do the heart more good than to see our country a scene of justice, plenty and happiness? are these rich blessings within our reach? can we believe they are so absolutely within our power, that they require no more than very practicable efforts to bring us into the full possession of them? *These blessings are doubtless attainable, if we will go to the price of them,* and that you may judge whether they are worth the purchase, whether they are too dear or not; I will give you the price current of them all, the price, which, if honestly paid, will certainly purchase them.

In order to have them, then, we must pay about a dollar and half a gallon for rum, brandy and other distilled spirits; a dollar a gallon above the ordinary price for wines; a dollar and a half for bohea tea, and about that sum above the ordinary price for hyson tea; a double price on silks of all sorts, laces of all sorts, and thin linens and cottons of all sorts, such as muslins, lawns, cambricks, jewelery of all sorts, &c. about a dollar and third a yard above the ordinary price

price for superfine cloths of all sorts, &c. &c. a third of a dollar a bushel on salt, (for I don't mean to lay quite all the tax on the rich, and wholly excuse the poor,) about a dollar a hundred for sugar, one tenth of a dollar a pound on coffee, the same on cocoa, above the ordinary price, &c. &c. with an addition of five per cent on all articles of importation not enumerated, except cotton, dying woods, and other raw materials for our own manufactures; for whilst importations are discouraged, our own manufactures will naturally be increased, and ought to be encouraged, or at least be disburdened. On this state of the matter, I beg leave to observe, that the war itself for seven years past has laid a tax on us nearly equal to the highest of these, and on some articles of necessary consumption, from two hundred to a thousand per cent higher, such as salt, pepper, allspice, allum, powder, lead, &c. &c. and yet I never heard any body complain of being ruined by the war, because rum was twelve shillings per gallon, tea twelve shillings per pound, or Mantua's three dollars a yard, or pepper ten shillings a pound, or superfine cloths eight dollars a yard, &c. Nor does it appear to me, that the country has paid a shilling more for rum, silks, superfine cloths, &c. for the last seven years, than was paid for the same articles the seven preceding years, i. e. the whole tax was paid by lessening the consumption of these articles. Nor do I think that the health, habits, or happiness of the country have suffered in the least on the whole, from its being obliged to use less of these articles than was before usual; but be this as it may, 'tis very certain that the country has suffered but little from the increased price of these articles which I propose to tax, except at some particular times when those prices were raised much higher than the point to which I propose to raise them, i. e. at particular times rum has been as high as three dollars a gallon, tea three dollars a pound, sugars three shillings and six-pence and coffee three shillings and six-pence a pound, Mantua's four dollars a yard, &c. but 'tis observable, that the principal increased prices which have really hurt and distressed the country during the war, have been of other articles, which I propose to tax very lightly, or not at all; such as salt, which has at times been six dollars a bushel, and perhaps three or four dollars on an average, coarse cloths and coarse linens, osnabrigs, cutlery and crockery wares, &c. which have often rose to five or six prices, and stood for years together at three or four, and yet the burden of these excessive prices of even necessary articles of unavoidable consumption has not been so great, if you except the article of salt, as to be so much as mentioned very often among the ruinous effects and distresses

treffes of the war. The use I mean to make of these observations is, to prove from plain acknowledged fact, that the increased price of the articles which I wish to tax, up to the utmost point to which I propose to raise them, will be but a light inconvenience, if any at all, on the people, and the diminished consumption of those articles, and the increase of circulating cash (both which will naturally and unavoidably result from the tax) will be benefits which will at least compensate for the burden of the tax, and I think 'tis very plain, will leave a ballance of advantage in favour of the tax. But if you should think I conclude too strongly, and you should not be able to go quite my lengths in this argument, so much, I think, does at least appear incontestably plain, that if there is a real disadvantage arising from my mode of taxing, 'tis so small, that it holds no comparison with the burden of tax hitherto in use on poles and estates, which discourages industry, oppresses the labourer, lessens the value of our lands, ruins our husbandry and manufactures, and with all these dreary evils, cannot possibly be collected to half the amount which the public service requires; but to save further argument on this head, I will with great assurance appeal to the sense, the feelings of our farmers, who make the great bulk of our inhabitants, if they would not prefer living in a country where they must pay the aforementioned increased prices on the goods I propose to tax, rather than where they must part with the same number of cows, oxen, sheep, bushels of wheat, or pounds of pork or beef, &c. which are now in the present mode of taxing, annually demanded of them to satisfy the tax. I dare make the same appeal to all our tradesmen, and even to our merchants, who, in my opinion, would have clear and decided advantages from my mode of taxing as well as the farmers. I don't see how the merchant can be hurt by the tax; but will clearly be benefited by it, if the following particulars are observed,

I. That *the tax be laid with such judgment and prudence, and different weight on different articles that the consumption of no article shall be diminished by it, beyond what the good and true interest of the nation requires*; for 'tis certainly better for the merchant to deal with his customers in such articles as are useful to them, and in such way that they shall derive real benefit from their trade with him, than to supply them with articles that are useless and hurtful to them, and which of course impoverish them. In the first case he will make his customers rich, and able to continue trading with him, and to make him good and punctual payments: In the other case he makes his customers poor, and of course subjects himself to the danger of dilatory payments, or perhaps to a final loss of his debts.

II. That

II. *That the tax be universal and alike on every part of the country.* for if one state is taxed and its neighbour is not, the state taxed will lose its trade. And

III. *That the tax be universally collected.* Smuggling hurts the fair trader; favour and connivance of collectors, to particular importers, through bribery, friendship or indolence, has the same effect; the person who avoids the tax can undersell him who pays it, therefore 'tis the great interest of the merchant, when the duty is laid, to make it a decided point, that every importer shall pay the duty, and I am of opinion, that when the body of merchants make it a decided matter to carry any point of this nature, they are very able to accomplish it; they certainly know better than all the custom-house officers and tide waiters on earth, how to prevent or detect smuggling, and to discover and punish the indulgence or connivance of collectors, who may be induced to favour particular importers, and they have the highest interest in doing this, of any set of people in the nation; and therefore I think it good policy to trust this matter to their prudence, with proper powers to execute it in the most effectual way. From a pretty extensive acquaintance, I am convinced, there is a professional honor in merchants which may be safely trusted, and I apprehend 'tis a policy both needless and cruel, to subject the persons and fortunes of merchants, the great negotiators of the nation's wealth, and a body of men at least as respectable as any among us, to the insults of custom-house officers and tide waiters, the rabble of which, I believe, are generally allowed to be as corrupt, unprincipled, intolerable, and low lived a set of villains as can be scraped out of the dregs of any nation; and to set such fellows to watch and guard the integrity and honesty of a most respectable order of men, and subject our honorable and useful fellow-citizens to such mortifying inspection, appears to me to be such an insult on common sense,—such an outrage on every natural principle of humanity and decency,—such a gross corruption of every degree of polished manners, that I should imagine it must require ages to give it that degree of practice and establishment which has long taken place in Great Britain. The quickest way to make men knaves is to treat them as such. 'Tis a common observation, when a woman's character is gone, her chastity soon follows. Few men think themselves much obliged to exhibit instances of integrity to men, who will return them neither credit, nor confidence for their uprightness. Let every man have the credit of his own virtues, and be presumed to be virtuous till the contrary appears. Honesty is as essen-

tial and delicate a part of a merchant's character, as piety is of a clergyman's or chastity of a woman's, and you wound them all alike sensibly, when you shew by your conduct towards them, that you even suspect that they are wanting in these characteristic virtues. I conceive nothing more is necessary to make the collection of this tax easy, than to convince the merchants and indeed the whole community, that the tax is necessary for the public service,—for the essential purposes of government; and that every one who pays it, receives a full compensation in the benefits he derives from the union; and that the management of the affair be committed to the merchants, to which, from the nature of their profession and business, they are more adequate and qualified, than any other men; and as it falls directly within the sphere of their business, it seems to be an honour, a mark of confidence to which they are entitled indeed let the community at large be convinced, that the money proceeding from this tax is necessary for the public service, and that it can be collected with more ease to the people in this way, than in the mode hitherto proposed, and the collection will be easy and natural. The tax will cease to be considered, like the taxes formerly imposed on us by the British parliament, unconstitutional in their assessment, and useless in their expenditure (for they plagued us with taxes only to satisfy their harpies, little or none of the money ever reached the British treasury) this tax is imposed by our own people,—by our own representatives: It must be imposed by Congress indeed. As the authority of any particular assembly cannot be adequate to it, in as much as it must operate alike in all the states; be alike universal in its effects, and uniform in its mode of assessment and collection; and must therefore proceed from the general authority which presides over the whole union, i. e. from the Congress, but 'tis a Congress of our own appointment: For the members of Congress are as much our representatives, and chosen by our people, as the members of the several state assemblies; and the end and use of the tax is our own public service, to secure the benefits of our union, without which 'tis impossible we should obtain respectability abroad, a uniform administration of civil police at home, an established public credit, or full protection against domestic or foreign insult. I never knew any measure of government opposed in its execution by the people, when a general conviction took place among the people, that the measure was properly planned, and was necessary to the public good. We have had full proof through the war, what great burdens our people will very cheerfully and even without complaint, bear, when they are convinced that the exigencies of the state and the public safety made them necessary.

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This exhibits the tax in an advantageous light, rather eligible than shocking, connects the ideas of burden and benefit together, and naturally brings the evils removed by the tax, and the advantages resulting from it into one view, and may strike the minds of the people so strongly, as to make the burden of it appear light, when compared with its benefits.

This brings me to the consideration of the *practicability* of my *mode of taxation* which I proposed, and which I do conceive is a matter of capital weight in this discussion, for which I do rely on these two grand propositions. 1st. *That whatever is the real, great interest of the people, they may, by proper measures, be made to believe and adopt:* And, 2d. *That whatever is admitted to be a matter of common and important interest, in the general opinion of the people, may be easily put in practice, by wisdom, prudence, and due management of the affair.* I do contend, that when this tax is fairly proposed to the public, with a proper elucidation of the evils it avoids, and the advantages which result from it, it will not be looked on as a burden of oppression, an imposition of power, but as the purchase of our most precious blessings, as a measure absolutely necessary to our most essential and important interests; therefore any attempt to avoid this tax, by smuggling or any other way, will be deemed by general consent, an act of meanness; an avoidance of a due share of the public burden; frustrating the necessary plans of public safety, and rendering ineffectual the public measures adopted by general consent, for the public security, tranquility and happiness. Such an action implies in it great meanness of character in the agent, and a high crime against the state, and the detection of it will be considered as a very material service to the commonwealth. Where any actions are deemed crimes, scandals and nuisances by the general voice of the people, detections and informations against them are reputable; they cease to be infamous—the *infamy of an informer* does not take place in such instances.

The reasons of governmental measures ought always to attend their publication so far as to afford good means of conviction to the people at large, that their object and tendency is the public good. This greatly facilitates their execution and success. 'Tis hard governing people against their interests, their persuasions, and even against their prejudices. 'Tis better to court their understandings first with reason, candor and sincerity, and we may be almost sure all their passions will follow soon. I abhor a mysterious government. I think an administration, like a private man, which affects to have
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a great many secrets that must not be explained, has generally a great many faults which will not bear telling; or a great deal of corruption, which will not bear examining. Government, like private persons, may indeed have secrets, which ought to be kept so; but in that case, caution should be used against any intimations or hints getting abroad, even that there are such secrets, or any secrets: for this would produce an anxious enquiry and solicitous inspection, which might make the keeping the secret more difficult, and besides bring on many other inconveniencies arising from numberless apprehensions, which such a circumstance would give birth to. An ostentatious giving out that there are mighty secrets in the cabinet, or many mysteries in the state that must not be pryed too closely into, is the very contrary of all this, and generally is a sign of a weak administration, and not seldom of a corrupt one; but of all public measures, which require explanations to the people, that of taxes, which touches their money, which is always a very sensible part, may stand as chief; and to make these go down any thing well, 'tis always necessary to spread a universal conviction. 1st, *That the money required in taxes is necessary for the public good*, and 2dly, *That it will certainly be actually expended only on the objects for which 'tis asked and given*, and if these two things are really true, there will rarely be much difficulty in making them to be believed through the most sensible part of the commonwealth; but if these two things, either are not really true, or not really and generally believed, I don't know that a *standing army* would be sufficient to collect the taxes. I am of opinion their force, authority and influence, like the conquests of the British army, would last no longer in any place than they staid to support it. When ever they shall go away, I imagine they will find that they have left behind them infinitely more abhorrence than obedience among the people. Though I am clearly of opinion that there must exist an ultimate force or power of compulsion in every effective and good government, yet 'tis plain to me, that such force is never to be put in action against the general conviction or opinion of the people; nor indeed do I believe it ever can be so exercised, with success and final effect, for every attempt of this kind tends to convulsions and death. Such an ultimate force indeed ought to fall upon and correct those who sin against the peace, interest and security of the public. But this can be done with safety and advantage only in cases where the crime punished is against the opinions, the sentiments and moral or political principles, which generally prevail in the people; for if the most violent declaimer and mover of sedition in a government, should happen

happen to be received by the people as a patriot, and his harangues should be eagerly adopted as the doctrines of their liberties and rights, any attempt to punish him would be vain or useless; for either the people would interpose and rescue him, or if he was punished, they would consider him as the martyr of their cause, and thereby the public uneasiness, tumult and uproar would be augmented: but when single persons or parties counteract the laws, and disturb that peace and order of government which is established by general consent, and in which there is a general persuasion that the security of every individual is concerned, there will be no difficulty in making such examples of punishment, as shall be sufficient to curb those turbulent and factious spirits, more or less of which may be found in every community, and which would become intolerable, if not kept under a rigorous restraint. In all cases of this sort, the righteous severities of government will be approved, supported, and even applauded by the general voice. Yea, if we were to suppose that the general opinion was wrong in any particular matter of importance, yet 'tis plain, that vicious opinion could not be controuled by force; it must continue till the ill effects of it shall produce a general conviction of its error, or till the people can be convinced by reason and argument of the danger of such opinion, before the ill consequences of it are actually felt, in both which cases the people will turn about fast enough of their own accord, and the error will be corrected most effectually, and with ease, and without any danger of disturbing the public tranquility. Opinions indeed of a dangerous, hurtful nature, may spread among the people, and when they become general, are to be considered as great public calamities, but admit of no remedy but that which they carry with them, and which will prove effectual in the end, viz. their own evil tendency, and therefore must be let alone, like inundations, which however calamitous, whatever waste and destruction they make, can't be controuled, any attempt to stop their force, increases their violence and mischief; they do least hurt when they are unmolested, and are suffered to drain themselves off in their own natural channels: in short, there is no forcing every body, and therefore I reject, with abhorrence, every idea of *governing a country by a standing army*, or any other engines of force. I consider every plan of this kind as a departure from the true principles of government, as destructive in its consequences, as absurd, and ineffectual to its own ends; for such a government, whenever it has been tryed, instead of promoting the peace, security and happiness of the state, has generally been found to have operated by way of tyranny and oppression.

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It appears from all this, that the true art of government lies in *good and full information of the facts* to which its ordinances are to be accommodated, and in *wisdom in adopting such institutions, laws, and plans of operation*, as shall best suit the state and true interests of the people, and *acting openly, fairly and candidly with them*. You may as well attempt, by finesses, to cheat people into holiness and heaven, as into their real political interests. There are people scattered over the whole nation, who understand the great interests of the community and the wisdom of public measures, and are as firmly attached to them as those who sit in the seat of government, and who are always dissatisfied ; and their confidence in the public councils is lessened, when they observe public measures are adopted, which they don't see the use of, and the ends for which they are calculated, and of course little mystery and few secrets are necessary in government. Let the administration be such as will bear examining, and the more 'tis examined the better it will appear.

In such a mode of administration as this, if burdens that are really heavy are necessary for the public safety, they will be cheerfully taken up, and patiently borne by the people without endangering the public tranquility.

Another objection against my mode of taxing, which in my opinion is the greatest by far that can be fairly urged, remains yet to be considered. I once almost concluded not to mention it here, because its hurtful operation is distant, we are in no present danger of its effects and its evils may be prevented or remedied in future time by necessary measures, without requiring our present attention. But I will subjoin it, because I think it best to communicate every quality, effect and tendency of this subject, which my utmost investigation of it has been able to discover, that the public may take it up or reject it on the fullest reason that I can lay before them. The objection is, *that this tax is insensible, and will produce more money than the people are apprized of, and in future time, when our trade and consumptions shall increase, may produce more than the public service will require, and of course tend to public dissipation and corruption*. For frugality in a court ever springs from necessity, and a rich treasury naturally makes a prodigal administration, and too often a corrupt one. It may be answered, that it will always be easy to lessen or take the tax off, whenever it shall become necessary. This may be easy, but will always be dangerous. The imposing it at the close of the war will prevent the fall of the goods taxed, and keep them up partly
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to the war price, and of course save the merchants who have goods by them from very great loss, and is a good reason for imposing it now; but when it shall be taken off, it will reduce the price of the goods taxed in so sudden a manner, as will be very hurtful to those who have stock on hand, and may ruin very many families.——

There is another, and perhaps better way of guarding against the evils of the objection. It will be easy to transmit to each state an account of the annual proceeds of the tax, and when the amount shall exceed the annual expenditures, an account of the surplus, together with an estimate of the proportion of each state (according to the established quota of burdens and benefits) may be returned with it. and the said proportion of the surplus may be made subject to the orders of each state respectively; and if they judge that they can more safely trust their own oeconomy, than that of the supreme administration, each state may draw its quota out of the general treasury into its own, and there keep it as a deposited fund of public wealth, or dispose of it as they please. Perhaps a fund to defray the internal expences of each state, might be as easily raised in this way as any other; but I leave a further discussion of the objection and its remedies to the wisdom of future times.

But if this my mode of taxing, or any other that may be adopted, should not be sufficient for the public service, I could wish the deficiency might some how be made up at home, without recurring to the ruinous mode of supplies by public loans abroad. I think that every light in which this subject can be viewed, will afford an argument against it. I have known this cogent argument used in favour of foreign loans, viz, We give but five per cent. interest abroad, and our people can make ten per cent. advantage of the money at home, therefore they gain five per cent. by the loan. This stupid argument, if it proves any thing, just proves that 'tis every mans interest to borrow money, for 'tis certainly profitable to buy any thing for five pounds which will bring ten; but the natural fact is, the very reverse of this, for if you bring money into a kingdom or family, which is not the proceeds of industry, it will naturally lessen the industry and increase the expences of it. It has been often observed, that when a person gains any sudden acquisition of wealth by treasure trove, captures at sea, drawing a high prize in a lottery, or any other way not connected with industry, he is rarely known to keep it long, but soon dissipates it. The sensible value of money is lost, when the idea of it becomes disconnected with the labour and pain of earning it, and expences will naturally

turally increase where there is plenty of wealth to support them. The effect is the same on a nation. Is *Spain* a whit richer for all the mines of South America. The industry of *Holland* has proved a much more sure source of durable wealth. We already find a dangerous excess of luxury growing out of our borrowed money, and our industry, (especially in procuring supplies of our own,) wants great animation. Besides, the aforesaid argument is not grounded on fact; 'tis true I suppose, that we pay but five per cent interest on our foreign loans, but they cost us from fifteen to twenty per cent more to get them home, for that is at least the discount which has been made on the sale of our bills for several years past, and if we bring it over in cash, there is freight and insurance to be paid, which increases the loss. From this it appears, that for every eighty pounds of supply which we obtain in this way, we must pay at least an hundred pounds, even if we were to pay the principal at the end of the year, and the consuming worm of five per cent interest every year after, if the payment is delayed; To all this loss, is to be added, all the expence of negotiating the loans abroad, brokerage on sale of the bills, &c. &c.

To escape the ruinous effects of this mode of supply, I think every exertion should be made to obtain our supplies at home; 'tis certainly very plain our country is not exhausted, 'tis full of every kind of supply which we need, and nothing further can be necessary, than to find those avenues from the sources of wealth in the hands of Individuals, which lead into the public treasury, those ways and proportions that are most just, most equal, and most easy to the people. This is the first great art of finance, that of oeconomy in expenditures, is the next. Any body may receive money and pay it out; borrow money and draw bills; but to raise and manage the internal revenue, so as to make the wealth of the country balance, the public expenditures is not so easy a task, but yet I think not so hard as to be impracticable; unless this can be done, the greatest conceivable abilities must labour in vain, for 'tis naturally impossible that any estate, which cannot pay its expenditures, should continue long without embarrassment and diminution, the load of debt must continually increase, and the interest will make a continual addition to that debt, and render the estate more and more unable every year to clear itself; but if the estate can pay its expenditures, 'tis the height of madness not to do it. If revenues can be spared sufficient to discharge the interest of the debt, so as to stop its increase, the estate may be saved, and a future increase of revenue may in time

wipe off the principal; but no hope is left, if interest upon interest must continue to accumulate. And as the interest of every individual is inseparably connected with the public credit or state of the finances, it follows that this affair becomes a matter of the utmost concern, and very important moment to every person in the community, and therefore ought to be attended to as a matter of the highest national concern; and no burden ought to be accounted too heavy, which is sufficient to remedy so great a mischief. It may be objected to all this, that the duties I propose are so extremely high, that 1st. *They will hurt our trade*: And 2d. *Can have no chance of obtaining a general consent*. To the first I answer—As far as this tax tends to lessen the importation of hurtful luxuries and useless consumptions, 'tis the very object I have in view; and 'tis so very light on all other articles, that the burden will be almost insensible. But as to the second objection—'tis in vain to trifle with a matter of such weight and importance, or weary our people with small plans and remedies, utterly inadequate to the purpose. In weighty matter, weak half assured attempts will appear to every one to be labor lost, and a ridiculous disproportion of the means to the end; 'tis better in itself, as well as more likely to succeed with the people, to take strong hold, and, with a bold firm assurance, propose something, which when done, will be an adequate and effectual remedy.—Our national debt, including the supplies for the present year, I am told, by the Financier's estimate delivered to Congress, amounts to about thirty-five millions of dollars, the annual interest of which will be somewhat above two millions of dollars, which I think, may be raised by the tax I propose; though 'tis impossible to tell with much precision, what the proceeds of a tax will be, which has not been tried, 'tis very plain that the proceeds will be large, and so calculated as to be almost wholly a clear saving, not to say a benefit to the country; and if there should be deficiencies, a small additional tax may be laid in the usual way to supply them. Our annual expenditures, on the peace establishment, may, I think, be reduced to a quarter or third of a million dollars, and perhaps, if our national debt was liquidated as it ought to be, a great saving might be made both of principal and interest; but the detail of these matters is in every ones power who has leisure and proper documents to make the calculations.—Without descending to minutiae, I only mean to examine the great principles of resource and mode of supply which is within our power, and give my reasons as clear as I can for adopting a practical trial. Such a practice would doubt-

less discover many things which no foresight can reach, and experience only can elucidate; 'tis an untrodden path which I recommend, and though it can't be perfectly known, yet it seems to me to have such an appearance of advantage as deserves a tryal. The expence and difficulty of collection will be no greater on the high tax I propose, than it would be on a trifling one, which would produce less than a tenth part of the supply which this would furnish, and therefore, if it should be judged prudent to make the tryal, I think it most advisable to take it up on such a large scale as will make it sufficiently productive, to become an object worthy of strong effort and persevering diligence, in order to give it a full effect.

In fine, we have not children or dunces to deal with, but a people who have as quick a sight of their interest, and as much courage, readiness and chearfulness to support it, as any people on earth. We can have, therefore, nothing more to do than to make such propositions to them as are really for their interest, to convince their minds that the thing proposed is necessary and beneficial; and this is to be done, not by refinement of argument, but by devising and explaining such measures as will, from their nature and operation, produce beneficial effects. We must, with candor and fairness, in a manner open and undisguised, tell them what we want money for, and how much, and by a wise and upright management of their interests deserve and gain their confidence, that their money, when obtained, shall to the last shilling be paid for such necessary purposes; the tax will then cease to be odious. It will become an object of acknowledged interest, and every person who smuggles or otherways avoids the tax, will be considered as shrinking from a burden which the public good makes necessary. Every attempt of this sort will become disreputable and infamous, and when you can connect the tax and character together, there will be little difficulty in collecting it, which will effectually obviate the great objection, viz. that it will be impracticable to collect a heavy tax on goods of great value but little bulk, such as silks, laces, and the like, because they may be easily smuggled, &c. Whenever they are to be sold, they must be exposed to view, and let the burden of proof ever lie on the possessor, that the tax has been *bona fide* paid. I should think it advisable to commit the management of this matter to the merchants, they are most hurt by smuggling, and of course have the highest interest in preventing it. It will be ten times more difficult to cheat and impose on them, than any others, because the matter falls wholly within their own sphere of business. Two of a trade can't cheat one another as easy as either of them might cheat a stranger. If the merchants would take the
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matter up, and make it a kind of professional honour to prevent smuggling, and see that the duty is effectually paid, there is little doubt but they could effect it. All this reasoning depends on this one principle, viz. that our public measures must carry in them wisdom, natural fitness, justice and propriety; then they will gain character, reputation, and confidence among the people at large, and mutual interest will soon make the government easy and effective, every individual will soon find his interest connected with that of the public, and he will have every inducement both of honour and profit to stand well with the government, and effectually support it. And in this way, even the great doctrine of taxation itself, that common and almost universal source of complaint, may become an object of acknowledged necessity, of confessed right, and the payment made like that of any other debt, with conviction of right and full satisfaction.

I will conclude this essay with one argument more in favour of my principle of taxation, which appears to me of such mighty weight and vast importance, as must reach the feelings and govern the heart of every upright American, viz. *That our public union with all its blessings depends on it, and is supported by it*, and must without it dissolve, and waste away into its original atoms. To refuse any plan its necessary support, and to murder and destroy it is the same thing; the union cannot be supported without so much money as is necessary to that support, and that money may be raised in the way I propose, and cannot in any other. We have a most plain and undeniable proof of fact, that the usual mode of taxation of poles and estates, is in its principle unjust and unequal, because it does not operate on our people in any due proportion to their wealth: This mischief was less felt, when our taxes were very small, and therefore though unjust, were not ruinous; but the case is greatly altered, now the taxes are grown up into the burden which the present exigencies of the nation require.

The said tax hitherto in use, is further ruinous, because it carves what money it does produce, out of the very first resources, the original principle of our national wealth, which like tender cions, should be nursed and guarded with all care, till they arrive to strength and maturity,—then we may pluck the fruit without hurting the tree:—To cramp and diminish any of these, is like making bread of our seed wheat, or feeding our mowing grounds, every quantity we take lessens the next crop ten; but what gives decision to the point
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is, that we have the clear proof of experience, that the utmost efforts in this way have not been sufficient to produce one quarter of the sum necessary for the public service; nor is there any probability of an increased production.

The mode of supply by foreign loans need not be further reprobated; 'tis plain to every body, that if they can be continued, (which is doubtful) they will soon involve us in a foreign debt, vastly beyond all possibility of payment: Our bankruptcy must ensue; and with our bankruptcy will go all our national character of wisdom, integrity, energy of government, and every kind of respectability. We shall become objects of obliquy—buts of insult; and bye words of disgrace abroad; an American in Europe will be ashamed to tell where he came from. Every stranger takes some share in the character, in the honors or disgrace, not only of the family, but nation to which he belongs.

The scheme of issuing any more continental money, I take for granted, no body will think of, and therefore I conclude, that all the ways and means which have hitherto been tryed, have proved utterly insufficient for the purpose: And I further conceive, that it will be allowed, that the mode I propose, if put into practice, would be sufficient. I further contend, that no other mode within our reach, is or can be equally easy to the people, and equally productive of sufficient money for the various purposes of our union; this is then the only practicable way our union can be supported, and of course the union depends on it, and without it, must inevitably fall to pieces. To say all this, may be thought very great presumption in an individual; be it so, still I am safe, for no man can contradict me, who is not able to find and explain some other way of supply, equally easy to the people, and equally productive of all the money which the support of the union requires: But in as much as the eagerness of enquiry for several years past has not been able to discover any such other mode, I conclude there is no such, and of course, the one I have proposed is the only one that can be adopted, to save our union from dissolution; and under the impression of this full persuasion, may I be permitted to address our public administration, not only in Congress, but in all the states, in the strong language of Lord Chatham; set me down as an ideot, if you do not adopt it, or rue your neglect; and 'tis not certain that, our posterity in the next age, and all our neighbours in the present, will not set you down for ideots, if you don't adopt it soon, before the mischiefs
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it is designed to obviate, shall grow up to such degree of magnitude and strength, as to become incapable of remedy ; for what can they think, when they shall see that you suffer our union, which is committed to your care, to fall to pieces under your hands, because you will not attempt to give it that support, which to say the least of it, is in its nature practicable, and the due practice of which would produce the great remedy required.

But you will say perhaps, we admit your principle to be just and good, but we cannot raise our ideas up to *your height of scale or degree of impossibility*; your tax is too high, it grasps too much, and is thereby in danger of losing all, it will scare our people out of their wits. I don't think much of this, if the wits which the people now have, are not sufficient for their salvation, it matters little how soon they are scared out of them ; but 'tis not certain that their wits are so volatile, there is at least a possibility, a chance that they may have wit enough to adopt the remedy, that will prevent those calamities, which (if not prevented) will soon drive them out of their security---their property---their national honour---their country and wits too; at least I think it needless for you to loose your wits, for fear the people will loose theirs. But I would ask you seriously, do you think that a less scale of tax than that which I propose, would be sufficiently productive for the public service, or the support of the union ? I think you must probably so no, on the bare presumption, (for the produce of an untried tax, can't be reduced to a certainty) to what purpose then, I further ask, would it be to set on foot so expensive and troublesome an operation, which when computed, would be utterly inadequate to its purposes ; or what funds have you, out of which you expect to draw the deficiency ?

If there is any wisdom or effort in our councils and plans, they must reach through ; they must connect the means with the end, and make the one adequate to the other. Would you not laugh at a sailor, who should moor a ship with an inch rope, and so loose the ship, for fear his owners should find fault with him for wetting a cable. Where means are inadequate to their end, they become ridiculous, especially when adopted in matters of consequence, people loose all confidence in their effects, and therefore loose all courage and inducement to use strong efforts to make them operate. I am clearly of opinion, if our people have lost their confidence in our public councils, and are backward in pushing them into practice, the reason is, not because they are stupid and blind to their interests, or wanting in zeal to promote them, but because their courage is all worn

worn out and their patience exhausted, by a seven years course of visionary, ineffectual, ill contrived and half digested plans, which promised little in theory, but constantly in practice, proved the baseless fabricks of a vision, and vanished at last, not only without use, but with consequences very detrimental to our national character of integrity and wisdom, as well as to the interests and morals of our people; not the least discouraging of all which, was this constant effect which they all had, viz. that these states or individuals, which promoted them with most zeal, ardor and effort, always lost most by them.

I am of opinion 'tis quite time to quit this childish miniature of councils, and adopt something up to the full life, and propose some system to our people that will, when executed, be effective and sufficient for its purpose. I imagine such a proposal would find our people full enough of sense to discuss it, candour to approve of it, and zeal to promote it.

But if you will continue to believe that my high scale of tax will stupify our people with terror on first sight of the dreadful, dreary object, I will seriously ask you if you are acquainted with one individual, who you think would be likely to hang himself, or run distracted, or give up the American union or independence, on being told, that he must for the rest of his life pay a dollar a gallon tax on distill'd spirits and wine, a duty equal to the first cost on silks, cambricks, lawns, muslin, laces, jewellery, and so on thro' all the grades of the tax I propose. Or how does the dreadful spectre affect your own constitution, does it make your own blood run cold and stiffen in your veins. As you are mostly men of fashion and fortune, I conceive you will be as deeply interested in the tax as the most of your constituents, and you may pretty well judge of their feelings by your own. I do not apprehend that your anxiety is excited at all for yourselves, but for your people; but can't you suppose that your constituents have sense to discern the necessity and utility of a public measure, judgement and patriotism to approve it, and firmness to bear the burden of it, as well as you. Some objects, when seen through a mist, or at a distance, appear frightful and cloathed with terrors, which all vanish on a nearer view, and more close inspection. Some disagreeable things, when they come home to our feelings, are
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found to have less pain than distant expectation painted out. Let us suppose and realize to ourselves then, that my scale of tax was adopted and become habitual to the people, can you imagine that the country would be thereby rendered a whit the worse, or more inconvenient to live in, than if the tax was not paid? or if you can't come quite up to this, do you conceive the inconvenience of the tax paid in this way, by any comparison so heavy and burdensome, as the present tax on poles and estates, or any other that has ever been practised or proposed of equal product, would be to the people at large.

I do not know how far our people at large are impressed with a sense of the importance of our union; it is, in my opinion, an object of the utmost weight, I conceive that the very existence of our respectability abroad; the interest which we are to derive from our connexions with foreign nations, and our security against foreign and domestic insults and invasions, all depend on it, and even our independence itself cannot be supported without it, and as I know well that the attachment of our people to their independence is almost universal, I should suppose that our union, which is so closely and inseparably connected with it, would likewise be an equal object of their attachment and concern; if this is the case, I cannot be persuaded that our people will revolt against any reasonable and necessary means of supporting both the one and the other, and as the tax I propose appears to me the only possible and practicable means, any how within our power, which can be adequate to this great purpose, I cannot say that I shudder to propose such a tax; but I think we may safely presume on the good sense of our people, their patience and discernment of their interests, enough to expect their concurrence in the measure, and even cheerfulness and zeal in supporting it.

But if this cannot be obtained, I can add no more, I have no conception that the Americans either are or ought be governed against their consent, or that the collection of taxes, of any kind, or in any mode, can be made with success, whilst an opinion becomes general among the people, that the taxes are unnecessary, unjust, or improperly applied.

I think it would not be very difficult to make out the detail of particulars necessary to form the plan or system, both of the tax and its collection, on the principles herein urged; but the whole is humbly submitted to the consideration of the public, who, I hope, are enough impressed with the importance of the subject, and the necessity of adopting some decisions relating to it, without delay, to induce every one to give it that attention that its nature and weight requires, and which our present critical circumstances make indispensable to our political salvation.

I do not set myself up to propose systems of political union, and plans of revenue, because I think myself the fittest and most capable man to do it; but because I am convinced that every system of this sort must be the work of *one mind*, carefully and deeply comprehending the whole subject, and fitting all the parts to each other, so that every part may form a coincidence with the rest. It is scarcely possible for twenty or thirty men of the best abilities collected in a room together, to do this; either of them might do it alone, but all of them together cannot. The twenty together may examine the system or plan, when made and proposed, and note its faults, but even then they cannot mend them, without danger of destroying its uniformity, they must do as you do with your cloaths which don't fit, send for the taylor who made them, point out the faults, and direct him to take them home, and make the alterations.

9 JU 64

Any man of a clear head may comprehend his own thoughts, but cannot so well enter into those of another. You might as well set twenty watchmakers to make a watch, and assign to each his wheel; tho' each wheel should be exquisitely finished, it would be next to a miracle if the teeth and diameters fitted each other, so as to move with proper uniformity together; if this great work is done, some body must do it, some body must begin. A moderate genius may hit on, and propose a thought which a richer mind may improve to the greatest advantage. If I can attain this honor, I shall have my reward, and please myself with the hope, that I may be, in some degree useful to the country I love, which gave me birth, and in which I expect to leave my posterity.

Philadelphia, 24th March, 1783.

